

**123—2.11(15E) Transfer of responsibilities for administration of the program.** Effective for tax years beginning and investments made on or after January 1, 2011, the responsibility for administering the tax credits for investments in qualifying businesses and community-based seed capital funds has been transferred from the Iowa capital investment board to the economic development authority.  
[ARC 9832B, IAB 11/2/11, effective 12/7/11]